

ABSTRACT

Title : *Effect of Corporate Governance, Profitability, and Company Size on Tax Avoidance in mining sector companies listed on the Stock Exchange in 2015-2018*

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The background in this research is the practice of tax avoidance that occurs in the coal subsector mining sector companies and there is a difference between theory and reality regarding the relationship of Corporate Governance, Profitability, and Company Size variables to Tax Avoidance in the coal subsector mining companies. This study aims to analyze the effect of Corporate Governance, Profitability, and Company Size on Tax Avoidance 2015-2018. The sampling technique is Purposive Sampling technique with the criteria of the coal subsector mining sector company that published the 2015-2018 financial statements. The data were obtained from annual financial reports on the official website of the Indonesia Stock Exchange and the company's official website with a sample of 18 companies. The method of data analysis the Multiple Linear Regression Analysis, which previously tested classical assumptions. Hypothesis testing uses the F statistical test, the t statistical test and the coefficient of determination Adjusted R² determination with a significance level of 19.4%.

The results showed that the independent variables simultaneously (significance test F) affect tax avoidance with a significance level of 0.016. While partially (t test) shows that corporate governance does not affect tax avoidance and profitability variables negatively and significantly affect tax avoidance and company size does not affect tax avoidance. Adjusted R² value of 0.194 which means that the ability of the three independent variables can explain tax avoidance of 19.4% while the rest is explained by other factors.

Keywords: *Tax Avoidance, Corporate Governance, Profitability, and Company Size.*